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STORES.

1. The Governor General in Council having had under consideration the existing orders regarding the supply of articles of European manufacture required for the public service in India, and the preparation of the annual returns of expenditure on stores, required for transmission to Her Majesty's Secretary of State for India, is pleased to direct the publication in a consolidated form of the existing rules on the subject, and at the same time to prescribe modified forms for the submission of the annual statements required by the Secretary of State. Accordingly, in supersession of previous orders, the Governor General in Council prescribes the following rules. These rules apply to stores required for Imperial and Provincial services and Incorporated Local Funds, but not to those required for Excluded Local Funds:—

Articles of European Manufacture.

2. All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State. The Store Department at the India Office constitutes a special agency, which is maintained for the express purpose of purchasing stores in England on account of the Government of India, and, save in the special cases hereafter mentioned, stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India Office.

3. The special cases in which, with the previous sanction of the Government of India or of the Local Government as the case may be, stores of European manufacture may be obtained in India are—

1st, when for any special reason it may be more economical to do so;

2nd, when stores indented for from England have not arrived, or when a sudden emergency has arisen, and, in either case, only if serious inconvenience to the public service would be caused by waiting for the stores from England;

3rd, when the articles are perishable.

It should be clearly understood that orders must not be given to agents or firms in India for stores to be procured from England, and that local purchases of European stores are to be restricted to articles which are actually procurable in India, and can be delivered promptly.

4. Indents must be prepared in the following form and transmitted to England in duplicate, accompanied by a letter from the Secretary to Government direct to the address of the Assistant Under Secretary of State for India or of the Departmental Secretary at the India Office with an intimation that the supply has been authorized by the responsible Government. All indents for military and marine stores, &c., are, however, to be transmitted

through the Government of India in the Military Department (see para. 5). The grant to which the cost of stores required for Imperial Service is chargeable should be specified in the indent, and all necessary particulars should be inserted in the proper columns; if in any case a column is left blank, the reasons for not filling it up should be stated:—

Column 1.—Name of article.
" 2.—Revenues to which cost is chargeable (Imperial, Provincial, Local, or Berár).
" 3.—Imperial head of account or grant to which chargeable.*
" 4.—Established proportion.
" 5.—How established proportion is calculated.
" 6.—Number or quantity in store on.
" 7.—Number or quantity due on previous indents.
" 8.—Number or quantity now indented for.
" 9.—Rate.
" 10.—Value { of number or quantity due on previous indents. / " " now indented for.
" 11.—Remarks,
" 12.—Shipped or under provision. }
" 13.—Proposed to be provided. } †
" 14.—Remarks by the Director General of Stores. }

5. This form is not applicable to departments, such as the Ordnance Department, for which a special form has been prescribed by the Secretary of State or the Government of India, or to indents for stamps and currency note forms. All indents for military, marine, and medical stores (whether Provincial or Imperial) must be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State for compliance. Indents for chemicals and scientific apparatus required for colleges and schools should be forwarded by the Local Government direct to the India Office.

6. The established proportion is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years' consumption. Demands in excess of the established proportion should be explained. In the column "Remarks" should be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in column 6.

7. Patterns or samples of articles should accompany the indent in cases where the description of

* This column will be blank if the charge is not debitable to the Imperial Revenues.

† These are to be left blank for the Director General of Stores to fill up.

the article given in the indent is unavoidably vague or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing, or printing.

8. Indents for stores required for Provincial Services, with the exception mentioned in paragraph 5, or for Incorporated Local Funds, should be forwarded to England direct by the Local Government concerned, a copy of each indent being simultaneously transmitted to the Local Accountant General. But in the case of stores required for Provincial Public Works, indents should be forwarded in triplicate through the Director General of Railways, who will retain the triplicate copy and forward it to the Governmentof India in the Financial Department for perusal. Indents for chemicals and scientific apparatus, &c., required for colleges and schools should be forwarded by the Local Government direct to the India Office.

9. Indents for stores required for Imperial Services should be forwarded as follows :—

Nature of Stores.	To be forwarded to England by the—
Military, Marine and Medical ...	...Military Department.
Public Works, including Railway and Telegraph	...Public Works Department.
Stamps, Post Office, Mint, and Paper Currency Department ...	...Department of Finance and Commerce.
Other Civil Stores for use in Bombay	...Government of Bombay.
„ „ Madras ...	„ Madras.
„ „ Hyderabad	..Foreign Department.
„ „ elsewhere	...The Department of the Supreme Government concerned.

10. The Governments of Madras and Bombay, and the several departments of the Supreme Government, will furnish a copy of each indent to the Government of India in the Department of Finance simultaneously with the transmission of the original indents to the India Office; in the case of Military and Public Works Stores, the Governments of Madras and Bombay will forward a copy of each indent to the Government of India in the Military and Public Works Department, respectively, and not direct to the Department of Finance. In the case of the Departments of the Supreme Government, the Department of Finance will return the copies of the indents after perusal with any remarks that may seem called for.

11. With each indent, whether for Imperial or Provincial Services, an explanatory memorandum or statement should be transmitted to the India Office when practicable, in the form * published with Finance and Commerce Department Circular No. 1620, dated 21st March 1882, giving the reasons for

* Not printed.

retaining in the indent any articles included in Appendix C to this Resolution, or such articles as are to any extent manufactured in India, instead of substituting for them articles procurable locally.

Books, Newspapers, &c.

12. Books and newspapers are exempted from the general rule requiring all articles of European manufacture to be obtained by indenting on the Secretary of State, and in regard to them the following procedure is prescribed.

13. Books, maps, and newspapers, or other periodicals published in Europe or America, whether required for Imperial or Provincial Services or for Local Funds, shall be procured independently of the India Office, either through local book-sellers or by direct orders to agents or publishers in Europe or America.

14. For official publications, other than Parliamentary papers, whether periodical or not, requisitions should be forwarded by the Departments of the Supreme Government, and by the Local Governments and Administrations requiring them for their own use and for use of the officers subordinate to them, direct to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

15. Parliamentary papers required for departments and officers elsewhere than in the Madras and Bombay Presidencies will be supplied, as published, by the Secretary of State to the Home Department of the Government of India, under the terms of his Despatch No. 5, dated 13th January 1876. Any communications regarding their distribution should be made to the Government of India in the Home Department.

16. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

17. Government does not undertake to supply books and newspapers indiscriminately; and supplies must be confined to what is found actually necessary for the public service. Books for regimental schools, regimental and prison libraries, and Military offices will, so far as the requisitions are in accordance with the rules in force in the Military Department, be bought under the orders of the Government of India, Military Department, for the Bengal Army, and of the Governments of Madras and Bombay for the Armies in those Presidencies. Books for the Educational Department should be obtained under the rules and usage of the several Local Governments concerned. Purchase of other works should be confined strictly to those books, principally of reference, which are of obvious practical necessity to the office for which it is proposed to purchase them, independ-

the 1st of October in each year. The Public Works and Military Departments of the Government of India will arrange for the submission of the estimates by indenting officers in those Departments.

Annual Returns of Expenditure on Stores.

22. The existing system provides for the proper accounting for stores received from Europe and for the audit of store expenditure. For the Civil Departments of Government, instructions as to the account procedure are contained in Rule 15 of Chapter 72 and Rule 29 of Chapter 73 of the Civil Account Code; the latter rule refers to the annual report of the expenditure on stores prescribed in the Resolutions of this Department, No. 1267, dated 21st July 1871, and No. 5487, dated 10th September 1874 (for the Military and Marine Departments), and reproduces the form of the annual statement prescribed in the Resolution of this Department, No. 3574, dated 3rd November 1880, for transmission to the Secretary of State through the Government of India in the Department of Finance, showing to what extent and in what respects the intervention of the Store Department of the India Office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted.

23. It is of great importance that the Secretary of State and the Government of India should have the means of observing the financial effect of the change which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information should be supplied to the Secretary of State to admit of a comparison between the rates of India Office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities. The Governor General in Council accordingly requests that returns for each province and department (including Military and Public Works) may be prepared commencing from the year 1882-83, in the form annexed as Appendix B to this Resolution, and submitted to the Government of India in the Department of Finance for transmission to the Secretary of State. The statements, it should be observed, are intended merely to be returns of stores received or purchased as the case may be, and it is not necessary that they should be agreed with the books of the departmental account officers, but each statement should be complete for the province or department to which it relates.

24. In future similar returns should be submitted* by the 31st August in each year, and all returns, including those of the Military and Public Works Departments, should be forwarded to the Government of India in the Finance Department, in order

* *Vide* also G., I., F. & C., No. 1953, dated 12th May 1892; G. R., F. D., No. 2407, dated 10th June 1892.

dently of the desire of officers for improvement on subjects connected with their duties. Purchases of other than hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

18. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

19. Payment for books, newspapers, &c., procured from abroad should, by preference, be made in India, either through an agent or a bank, on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the local Accountants General and the accounting officers of the Military and Public Works Departments, who should be responsible for the purchase of the bills.

Annual Estimates of Stores required from England.

20. In order to facilitate the preparation by the India Office of the estimates of expenditure on stores, the Secretary of State has desired * that forecasts shall be annually forwarded by the various indenting departments of the value of probable requirements in respect of stores from England during the ensuing financial year. All officers submitting indents for stores from England shall prepare and forward to the Local Government, or the Department of the Supreme Government concerned, as the case may be, for transmission to the Secretary of State, statements in the annexed form (Appendix A†), showing in groups of principal articles the estimated gross quantities, rates, and value of stores required for the ensuing financial year.

21. Separate estimates should be prepared of stores required for Imperial Services and for Provincial Services or Incorporated Local Funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the service for the year which they may represent; those relating to Imperial services should be sent to the Government of India in the Department concerned, and those relating to Provincial Services to the Local Government; and all should be despatched so as to reach the Local Government or the Government of India not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India Office so as to arrive there not later than

* *Vide* S. of S. Nos. 464, dated 23rd December 1867, 186, dated 22nd June 1882, and 39, dated 19th July 1883, circulated with G. Rs. Nos. 321, dated 2nd March 1868, 3303, dated 29th August 1882, and 3192, dated 1st September 1883.

† G. R. No. 2963, dated 19th July 1892, directed that this form should be printed at the Government Central Press and copies thereof supplied on indent to all officers required to submit the estimates.

that before transmission to the India Office, an abstract statement may be compiled showing the total value of stores procured of local manufacture and of stores imported, so as to set forth, in a convenient form, the progress made during the year in substituting local manufactures for imported articles.

25. A few remarks are offered in explanation of the form in which the statements are to be submitted and of which a specimen is annexed (Appendix B). The statement should be prepared in three parts, *viz* :—

1. European stores obtained through the Secretary of State.

2. European stores specially purchased in India.

3. Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the Secretary of State.

In the second and third parts the average price or rate for each class of article, as well as all incidental charges, should be shown as far as possible in the prescribed columns, and also the estimated cost as far as can be given of similar articles if obtained through the India Office, and the gain or loss, being the difference between the actual and the estimated cost. Such observations as may seem necessary in regard to variations in quality should be noted in a column of remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

26. In the case of stores manufactured in Europe and obtained through the Secretary of State, no details are required; the articles should be grouped under a few main headings, in the manner indicated in the first column of the form, and the total value only should be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated in paragraph 3 of this Resolution, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles included under each major heading. The purchases of European articles in the local market being restricted to special cases, the items should not be numerous, and therefore no separate headings need be laid down for them. They should be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly, a list has been prepared of the articles which can be procured of Indian manufacture, and is annexed as Appendix C. In this list the articles have been arranged under appropriate major headings which have been shown in alphabetical order; it is important that in furnishing details in the pre-

scribed column of Appendix B of the classes of articles of Indian manufacture substituted for articles hitherto imported, officers should follow as closely as possible the classification given in Appendix C. This classification as now published is, however, intended principally for the guidance of officers in the Civil Departments of Government; it is not in all respects applicable in its present form to the Public Works and Military Departments, and in re-issuing this Resolution the Government of India in those Departments will circulate a revised Appendix C for the guidance of Public Works and Military officers in the preparation of the annual statements. Those Departments will also prescribe the major headings to be adopted on the principle above stated, in classifying in Appendix B the expenditure on European stores obtained through the Secretary of State.

27. The statement should include articles of importance only, that is to say, articles of which the consumption is considerable: petty articles as well as all stores which have been invariably obtained in India should be excluded. The major headings should invariably be placed in alphabetical order. Any articles not falling under one of the prescribed major headings, but which may have been received from England or purchased in the local market in considerable quantity, should be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be so entered. The Governor General in Council requests that the necessary steps may be taken in the Public Works and Military Departments to ensure a uniform classification by officers in those Departments in the preparation of the statements now prescribed, and that instructions may be issued in those Departments on the principles laid down in this Resolution as to the limits of values, which should be observed in determining what articles should be included in the returns.

28. The orders of the Secretary of State make it incumbent on all officers of Government requiring stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned in paragraph 3 of this Resolution. The Governor General in Council therefore desires again to invite the special attention of Local Governments to the expediency of supplying the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and the Governor General in

Council desires to remind all officers of Government that there is no reason why articles manufactured in India should not be obtained locally even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

29. The list (C) appended to this Resolution is not to be understood to enumerate all the articles which should be obtained of Indian manufacture. It merely contains, for the information of the officers concerned, a list of the articles which, so far as has been yet ascertained by the Government of India, can be manufactured in India, and specifies the various sources, so far as at present known, from which the articles can be obtained of local manufacture; some of the articles named in the list, though they can be manufactured in India, are at present only made on a small scale on special order, but the Governor General in Council believes that, in the event of a constant demand arising for them, there is no reason why they should not become articles of regular manufacture in India. The list is also intended to serve as a guide to ensure that uniformity of classification which is necessary to serve as a guide for the compilation ultimately of a single annual statement. Other articles which may be procurable of *bonâ fide* local manufacture should be included under the appropriate headings, or separately, in preparing the annual statement.

(G. I., F. & C., Nos. 185,* dated 10th January 1883, 300, dated 16th April 1883, and 2586, dated 23rd May 1889; *vide* G. Rs. Nos. 595, dated 13th February 1883, 1638, dated 3rd May 1883, 2393, dated 20th June 1889, and 2468, dated 11th July 1891.)

* *Vide* Article 1294 of the Civil Account Code.

APPENDIX A.

[See para. 20 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 185, dated 10th January 1883.]

Estimate of the probable quantity and value of Stores required from England for the use of during the official year 1884-85.

Description of Class of Stores.	Actual Expenditure for three Years.			Probable Estimated Requirements for 1884-85.							
	1880-81.	1881-82.	1882-83.	Quantity.	Rate.			Value.		
	Rs.	Rs.	Rs.		£.	s.	d.	£.	s.	d.
Iron										
Copper										
Machinery										
Canvas										
Ironmongery										
Ordnance										
Shot and Shell										
Anchors										
Cable, &c.										
Stationery *										
&c., &c.										

* It is necessary to specify the principal items of stationery, as the columns for quantity and rate cannot be filled in, but the sub-division should not be carried further than is necessary for this purpose. (G. R. No. 823, dated 1st March 1882.)

APPENDIX B.

APPEN

[See para. 23 of the Resolution of the Government of India

Annual Statement of Expenditure on Stores in the

(1) STORES MANUFACTURED IN EUROPE AND OBTAINED THROUGH THE SECRETARY OF STATE.		(2) STORES MANUFACTURED IN EUROPE BUT PURCHASED IN INDIA UNDER PARAGRAPH 3 OF GOVERNMENT OF INDIA FINANCIAL RESOLUTION No. 185, DATED 10TH JANUARY 1863.							
				ACTUAL COST IN INDIA.			ESTIMATED COST IF OBTAINED THROUGH INDIA OFFICE.		
Description or Class of Stores.*	Total cost, including charges.	Description or Class of Stores.	Number or quantity.	Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.
	Rs.				Rs.	Rs.		Rs.	Rs.
Chemicals									
Coal									
Machinery									
Mint Stores ...									
Printing Materials ..									
Stationery									
Other articles should be grouped under appropriate headings.									

Any stores imported from England or purchased in the local market in considerable quantities which do not fall under

STORES.]

DIX B.

in the Department of Finance and Commerce, No. 185, dated 10th January 1883.

[*here enter Presidency, Province or Department*] *for the official year 188* .

(3) STORES MANUFACTURED IN INDIA AND SUBSTITUTED FOR STORES FORMERLY IMPORTED THROUGH SECRETARY OF STATE.

Description or Class of Stores.*	Number or quantity.	Actual cost in India.			Estimated cost if obtained through India Office.			Difference	
		Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.	Gain.	Loss.
			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL IMPLEMENTS—									
Axes									
Bill hooks									
(*as in Appendix C.*)									
BUILDING AND ENGINEERING MATERIALS—									
Portland cement ...									
(*and so on as in Appendix C.*)									

any of the headings given in this column or in Appendix C should be separately entered under appropriate headings.

APPENDIX C.

(See para. 26 of the Resolution of the Government of India, Department of Finance and Commerce, No. 185, dated 10th January 1883.

List of Articles which can be procured of Indian manufacture.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
A.			
AGRICULTURAL IMPLEMENTS—		CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—	
Axes	Canal Foundry and Workshops, Roorkee, Jessop and Company, Calcutta.	Acid, boracic	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie. Hyoscyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ganeshkhind, Poona. Jalap and peppermint can be procured from the Government Gardens at Ootacamund.
Baskets, wire		„ hydrochloric, pure.	
Bill hooks		„ hydrochloric, commercial ...	
Buckets		„ hydrochloric, Purvis', tested.	
Forks		„ nitric, pure ...	
Harrows		„ „ commercial.	
Knives		„ sulphuric, pure ...	
Kodalies		„ „ common.	
Pick-axes		Aloe, socotrina... ...	
Pots, watering		Alum	
Rakes		Ammoniacum	
Rollers		Ammoniac chloride, sal-ammoniac	
Scythes		„ liquor ...	
Shears		„ „ acetatis.	
Shovels		„ „ fortissimus.	
Spades		Antimony, black ...	
APPAREL—		„ metal ...	
Badges		„ oxide ...	
Buttons*		„ sulphide ...	
Caps, forage (for police)...		„ sulphuric ...	
Coats and caps, waterproof.		Arsenic	
Lace, gold	Largely made at Delhi, Agra and Lucknow, and in Calcutta.	Assafœtida	
„ silver		Blistering flies (mylabris cichorii).	
ARMS—.		Borax	
Scabbards	Extensively manufactured in the North-Western Provinces and Punjáb.	Calcium, chloride of ...	
Swords		Calumba root	
B.		Camphor	
BUILDING AND ENGINEERING MATERIALS—		„ oxide, black ...	
Compasses	Canal Foundry and Workshops, Roorkee.	Cardamom seeds ...	
Gypsum	Indian Portland Cement Company, Calcutta (Messrs. Burn & Co.)	Caraway seeds ...	
Portland cement... ...		Cassia pulv.	
C.		Castor-oil	
CABINETWARE AND FURNITURE—		Catechu	
Envelope stands... ...		Chloroform, methylated	
Stationery cabinets ...		Cinchona	
Brooms		Cinnamon bark ...	
CANVAS	United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.	Cloves	
		Copper, black, oxide of.	
		„ nitrate of ...	
		„ oxide, pure ...	
		„ „ granulated.	
		„ sulphate* ...	
		Coriander seed ...	
		Cubebs	
		Ether, rectified ...	
		„ sulphuric ...	
		Ferri, sulphas	
		Gamboge	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

List of Articles which can be procured of Indian manufacture—*continued*.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
C—*continued.*		C—*continued.*	
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—*continued.*		COAL AND COKE, &c.—*continued.*	
Ginger, dry	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie. Hyoscyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ganeshkhind, Poona. Jalap and peppermint can be procured from the Government Gardens at Ootacamund.	Charcoal, animal ...	
Gold, chloride of... ...		„ pure ...	
Gum, acacia		„ wood ...	
„ benzoin		CORDAGE AND ROPE OF VEGETABLE FIBRE—	
„ mastiche		Cord	Messrs. Ahmuty & Co., and W. H. Harton & Co. of Calcutta.
„ myrrh		Fishing line	
„ tragacanth ...		House „	
Hyoscyamus, extract of...		Log „	
„ leaves ...		Rat „	
Iron, oxide of		Oakum	
„ perchloride (crystallized) ...		Rope	
„ peroxide of ...		„ Coir	
„ persulphate ...		„ Hemp, tarred ...	
„ sulphate		„ Manilla	
Jalap		Roping, twine	
Kameyla		Twine	
Kousso		COTTON AND LINEN GOODS—	
Liquorice root		Braids	The Cotton Mills in Bombay and Cawnpore.
Morphia acetas		Calico	
„ hydrochloras ...		Chintz	
Narcotine...		Cloth, cotton, of sorts ...	
Nitre		Coats, drill (blue and kháki)	
Nutmegs		Cord, cotton	
Nuxvomica		„ shoulder	
Oak bark		Cotton thread for sewing	
Oil, cajeputi		Cotton packing ...	
„ poppy		„ twist	
„ chaulmugra		Dhoties, grey, cotton ...	
„ croton		Drills, unbleached and dyed	
Opium, cake, medical ...		Duck	
„ powder		Dungri cloth	
Peppermint		Dusters	
Petroleum		Jumpers, drill	
Plaster of Paris		Kháki cloth	
Rose confect		Long cloths	
Rose-water		Mule twist thread ...	
Saltpetre		Mulmul	
Senna leaves		Muslin	
Silver, cyanide of ...		Putsoes or dhoties ...	
„ nitrate of, crystal...		Rumals	
„ „ common .		Saloo, red	
„ „ fused ...		Sheeting	
Spirit ether nitrosi ...		Shirtings	
Ununtamul		Tape	
Wax (vegetable), white ...		Towels	
Zinc, chloride of		Turbans	
COAL AND COKE, &c.—		Wicks for lamps of all descriptions	
Coal *			
Coke *			

* Applicable at present only to places where it is advantageous to obtain supplies from the coal mines in Bengal.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
E.	
EARTHENWARE AND PORCELAIN—	
Basins, porcelain... ...	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).
Cups	
Dishes	
Filters	
Jugs	
Pans	
Pots, earthen	
Saucers, colour	
Slabs „	
G.	
GLASS AND GLASSWARE—	
Gum bottles	
Ink pots	
Retorts	
H.	
HARDWARE AND CUTLERY—	
Adzes	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apcar & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay. Bull's-eye lanterns are made at Delhi. Good locks are made by A. Sankaralingam Achari, Dindigul, Madura district, Madras, and by Das & Co., Chitpore Lock Manufactory, Calcutta.
Anvils, small, watchmaker's	
Badges	
Balances	
Bayonets	
Bells	
Blocks, single and double	
Bodkins	
Bolts, brass and iron ...	
Bradawls*	
Brass hands, punkah ...	
„ lamps	
Call bells	
Candlesticks	
Coach screws, for brackets*	
Cocks, brass (delivery) ..	
Crucibles	
Hammers (all kinds) ...	
Handles, brass	
Hatchets	
Hinges	
Hooks for carbines ...	
Knives	
Lamps of sorts	
Lanterns „	
Locks* „	
„ pad	
Nippers	
Nuts*	
Oil-feeders	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
H—*continued.*	
HARDWARE AND CUTLERY —*continued.*	
Pestles and mortars ...	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apcar & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.
Pincers...	
Planes	
Pliers, assorted ...	
Rings, iron and brass ...	
„ for keys ...	
Rules, foot *	
Safes, iron *	
Scales and weights (all sizes)	
Scissors	
Screw drivers	
Sieves (assorted) ...	
Spatula	
Stoves	
Taps and dies* ...	
Trowels	
Tweezers	
Vices, bench * ...	
„ hand	
„ pin with screw ...	
Weighing machines, for letters and parcels ...	
Weights	
Wheels, punkah, brass .	
Wrenches	
HEMP—	
Spun yarn	See Cordage.
„ tarred	
HIDES AND SKINS—	
Hides	See Leather.
Skins	
L.	
LEATHER AND LEATHER GOODS—	
Ball bags	Messrs. Tuck, Harvey & Co., Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland, of Bombay; Messrs. Maurice, Fielman & Co., Tangra Tannery, Calcutta.
Batons, frog	
Bellows	
Belting for driving machines	
Belts of sorts	
Delivery hose, leather ...	
Covers, leather... ...	
Havresacks	
Laces, leather	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

List of Articles which can be procured of Indian manufacture—*continued*.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
L—*continued*	
LEATHER AND LEATHER GOODS—*continued*.	
Leather	Messrs. Tuck, Harvey & Co., Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland, of Bombay; Messrs. Maurice, Fielman & Co., Tangra Tannery, Calcutta.
Pads	
Patees	
Pataras	
Postal bags	
Pouches, ammunition ...	
,, cap	
Saddlery, camel	
,, horse ...	
Slings for carbines ...	
,, ,, muskets ...	
Talwar, frog	
Writing cases, leather ...	
LIQUORS, &c.—	
Beer	The several Indian breweries.
Rum	Messrs. Ahmuty & Co., Calcutta; Rosa Factory (Messrs. Carew & Co.,) Shahjahanpore; Aska Distillery, Ganjam.
Spirits, methylated ...	
,, of wine rectified ...	
M.	
METALS, BRASS—	
Hoops, Brass	See Hardware, &c.
Pipes ,, ...	
Taps ,, ...	
METALS, COPPER—	
Copper leaf (books) ...	
METALS, IRON—	
Anchors, small	
Chains, galvanized, with arrows ...	
,, iron	
,, all other sorts (galvanized or not galvanized) ...	
Clip hooks	
Compasses	
Crowbars	
Drums, iron, galvanized or not (for oil)	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
M—*continued*.	
METALS, IRON—*contd*.	
Filings	See Hardware, &c.
Grapnels	
Handcuffs	
Hand-saws	
Jumpers, iron	
Marlin spikes	
Pipes, gas *	
Pipes and tanks, iron ...	
,, ,, galvanized iron*	
Pulleys, cast iron ...	
Rivets*	
Spears	
Stand, iron tripod ...	
Thimbles, iron	
Washers	
METALS, TIN—	
Boxes, tin	Largely made in the Indian bazárs.
Cans, tin	
Cases, tin, for maps ...	
Ingots, imported from the Straits Settlements	
Sand boxes, tin ...	Ditto.
O.	
OILS—	
Castor oil	The Gourepore Co., Limited, Calcutta; Messrs. Tuck, Harvey & Co., Cawnpore; and the Punjáb Steam Mills Co., Lahore.
Cocoanut ,, ...	
Linseed ,, (boiled) ...	
,, (raw) ...	
Mustard ,, ...	
Sweet ,, ...	
Turpentine ,, ...	
P.	
PAINTS AND COLOURS—	
Lamp, black	
Lead, red	
,, white	
Paint, black	
Polish	
Varnish, copal, Japan, &c.*	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured, were there any regular demand for them.

List of Articles which can be procured of Indian manufacture—*continued.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
P—*continued.*	
PAPER AND PASTE BOARD—	
Paper, brown	Bally Paper Mills, Calcutta. Scindia Paper Mills, Gwalior. Upper India Paper Mills, Lucknow. Girgaon Paper Mills, Bombay.
„ blotting	
„ cartridge	
„ packing	
Paste boards	Kurreem Bux Brothers, Calcutta. A. B. DeNigri, Calcutta.
Straw „	
PRINTING AND LITHOGRAPHING MATERIALS—	
Case racks	
Centre pieces, brass ...	
Chases	
„ cast-iron	
Composing sticks (gun-metal)	
Cylindrical inking tables	
Footsticks, iron	
Forme racks	
Galleys, brass, with wooden rims ...	
„ large, brass bottomed	
Imposing slabs	
„ „ wooden frames for	
Imposing table, iron ...	
Lye	
„ jars, portable, cast-iron, with false bottom .	
Mallets, book	
Planers	
Pressing boards	
Shooting sticks, iron ...	
Side „ „ ...	
Tools, Book-binder's ...	
„ stereotype picker's .	
Trough (for galley washing)	
„ for lye	
Wood-bearers	

Names of Articles.	Source from which obtainable of local manufacture, so far as known.
P—*continued.*	
PROVISIONS—	
Hog's lard	
Vinegar	
S.	
SCIENTIFIC INSTRUMENTS AND APPARATUS—	
Ring-guages	Canal Foundry and Workshops, Roorkee.
Spirit levels	
Sundials	
SILK—	
Ribbon...	Alliance Cotton and Silk Manufacturing Company, Bombay.
Tape	
Goung-boungs or turbans	
Head-bands	
SOAP—	
Soap	North-West Soap Company, Meerut; Tuck, Harvey & Co. Cawnpore; Calcutta (Garden Reach) Soap Works; Bombay Steam Soap and Candle Works.
STATIONERY—	
Envelopes	See Hardware, &c., and Penknives.
„ linen lined ...	
Erasers...	
File boards	
Glue, best, for binding .	
„ pots	
Gum Arabic	

List of Articles which can be procured of Indian manufacture—*concluded.*

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
S—*continued.*		S—*continued.*	
STATIONERY—*continued.*		STONE AND MARBLE—	
	Dr. Waldie, Calcutta; Babu Amrito Lal Roy, Calcutta. G. D. Iyah Pillai; M. Narasimooloo Chetty; Gooerdondoss Birjubookoondoss & Co., & Theagoroya Moodelly, Madras; Mr. Kelkar of Poona; Pranlal Achrablal of Bombay.	Grindstones	
Ink, writing, black ...		Jars, stoneware, for battery	
„ „ blue-black ...		Marble	
„ „ registration, black ...		T.	
„ „ powder, black		TALLOW—	
„ „ red, not for registration			
„ for seals		Candles	Bombay Steam Soap and Candle Works.
„ printing		W.	
Inkstands, wooden ...		WAX—	
„ pewter, round			
„ brass		Bees	
„ glass		Candles	
Knives (paper folder) ...		WOOLLEN GOODS—	
Note-books			
Paper-cutters (ivory, bone or wood)		Blankets	Woollen Mills Co., Cawnpore; Woollen Factory, Bangalore (Mr. S. Lee); Egerton Woollen Mills, Amritsar, Punjáb.
„ weights		Braid	
Penholders (ivory) ...		Broadcloth	
„ (other kinds) ...		Bunting, assorted ...	
	Premchund Mistry of Kachannugger, Burdwan, Bengal.	Capes	
Penknives		Carpets	
Scissors		Cloth, baize	
		„ serge	
Portfolios		„ woollen	
Rulers, flat		Cords, woollen	
„ parallel		Felt	
„ round		Flannel	
Sand		Jerseys	
Wax-cloth		Lace, woollen	
„ sealing			

2. Some misconception appears to have arisen regarding the application of paragraph 28 of the Resolution of the Government of India, No. 185, dated 10th January 1883, to manufactured articles of iron and steel. The term "raw material" used therein, the import of which from Europe for the purpose of being worked up into finished articles was declared to be unobjectionable, was held in some quarters to apply to the bars and plates of iron and steel which are made up into bridges, roofs and other finished engineering structures. This, however, was not the intention of the Resolution. It was considered by the Government of India, in regard to manufactured articles of iron and steel, that they were classes of stores to which the objections to local purchase applied in the highest degree, mainly on the grounds: (1) that much of the material imported into India was of inferior quality; (2) that the delays that unavoidably occur even in England on account of the rejection of material would be aggravated in India with consequences ruinous to the contractor and most injurious to Government; (3) of the absence in India of the necessary mechanical and chemical appliances required for testing iron and steel; and (4) of the loss of the economical advantage secured by free competition, which could not be obtained in India owing to the limited number of capable firms.

On these grounds the purchase in India or the public service of manufactured articles of iron and steel was prohibited, except under the special circumstances mentioned in paragraph 3 of the Resolution in question as amended by Resolution No. 2586, dated 23rd May 1889.

Having regard, however, to the representations contained in a memorial from the representative Manufacturing Engineers and Iron Founders in India and with the view of encouraging local industries and the development of technical education, His Excellency the Governor General in Council has now resolved to modify, as a tentative measure, the existing orders prohibiting the local purchase of manufactured articles of iron and steel made up from imported materials. In so doing, the Governor General in Council desires it to be clearly understood that this relaxation of existing rules is sanctioned solely in the hope of thereby effecting economy in the public administration, both by actual saving in the cost of articles purchased locally and by avoiding the delays that are sometimes inevitable when the articles have to be procured by indent on England. It is not intended to sanction thereby a procedure in any degree of a protective nature, and firms that may obtain orders under this Resolution must be distinctly warned that no claim for compensation of any sort will be admitted in the event of its being found necessary to discontinue the practice of inviting tenders in India.

In the annexure to this Resolution is a list of articles, tenders for which may, in the opinion of

the Governor General in Council, be invited in future from local firms. It is not necessary that there should be an absolutely rigid adherence to the items specified. Tenders for any articles of the nature indicated in the list may be invited, but it should be understood that articles on which very little labour in India is required, can be best procured through the Secretary of State. It is also intended that the relaxation of the rules regarding local manufacture shall be limited to the less important supplies, *e.g.*, bridges and roofs of *small* span required for the Buildings and Roads and Irrigation Branches of the Public Works Department, and for Municipalities and District Boards. In the case of Railways under construction, the whole of the necessary supplies, as far as can be foreseen, will continue as heretofore to be procured by indent on the Secretary of State. The relaxation of the rules will refer only to articles the certain want of which could not be anticipated, and delay in supply of which would involve loss in some respect.

The following restrictions must also be rigidly enforced in all cases in order to ensure—

(1) that the articles locally supplied are not imported into India in a finished or partly finished state;

(2) that the price is not in excess of that at which similar articles could be obtained by indent on the Secretary of State; and

(3) that the quality is not inferior to that of English supplies.

I—*Firms that may be permitted to tender.*—It is evident that a most careful selection must be made of the firms allowed to tender, and only firms of recognised standing and whose shops are fitted with the necessary plant will be considered eligible. Local Governments and Administrations are therefore directed to furnish the Government of India with a list of the firms within their jurisdiction that they consider should be entitled to the privilege of tendering. The lists should state the principal machines in the shops of each firm, and the means possessed for testing both the raw material and the finished product.

II.—*Checks to ensure that the articles are manufactured in India from the raw material.*—Raw material may be understood to mean wrought-iron and steel in the form of plates and bars, cast-iron in the shape of pig, and steel forgings in the shape of bars and ingots. Local manufacture from raw material imported in these shapes may be permitted, but the contracts for all local supplies of articles of iron and steel should contain a clause insisting that the articles, with the exception of the raw material thus defined, must be made wholly in India. A certificate from the firms to which orders may be given should also accompany the delivery of each order to the effect that this clause of the contract has been

complied with. With this object in view Local Governments and Administrations should also arrange for periodical or other inspections of the Government orders under execution by the selected firms.

III.—*Check as regards the relative prices of English and Indian supplies.*—The best check will be furnished by a comparison of tenders received from Indian firms with the quartely rate lists issued by the Director General of Railways. In cases of doubt Local Governments and Administrations might ask the Director General of Stores at the India Office by telegram* for approximate rates, including the prevailing rates of freight.

* Either direct or through the Government of India according to the rules regulating the despatch of Foreign State messages.

IV.—*Testing of the raw material employed and when necessary of the finished product.*—With the system of careful selection that is prescribed, the Government of India is convinced that the selected firms would be careful to employ material of none but the best quality. To ensure this, however, the contracts should also provide for the employment of steel in the majority of cases in preference to wrought-iron, and the specification should stipulate for steel made in England by approved makers and by an approved process. In the case of articles of any importance it will be necessary, however, to test the raw material employed. It is believed that some of the engineering firms interested in local manufacture either possess or are prepared to erect the necessary testing plant. This should be insisted upon so far as possible. Another means of testing the raw material will be by sending samples for the purpose to the Railway workshops, which exist in all the large centres, and which are generally provided with some testing plant. Enquiry will be made by the Government of India in what Railway shops the necessary tests could be carried out, and the scale of fees that would be charged. Such fees would be payable by the manufacturing firms in all cases. The tests will invariably be carried out in the presence of a competent officer of the Public Works Department, and all specifications for articles to be locally supplied will specify the tests which the material employed is to undergo. To assist Local Governments and Administrations in preparing such specifications and in the carrying out of the tests, they will be furnished with copies of Professor Unwin's handbook on "The Testing of Materials of Construction." Should it subsequently be found necessary, Government will be prepared to arrange for the erection of adequate testing machinery at selected centres.

In cases where structures, such as roofs and bridges of small span, are locally manufactured, the contract should in all cases provide for the efficient testing of the finished structure before delivery, either in the shops of the manufacturer or else in those of the nearest Railway Company.

(Annexure.)

List of articles which may be made up in India from imported raw materials, subject to the restrictions specified in paragraph 5 of the Resolution.

ROOFING.

Roof trusses under 30 feet span with purlins, &c.

Ironwork for timber trusses.

Cast-iron columns of small size.

BRIDGE-WORK.

Bridges of simple design and of small span, also bridges of which only a small number of such spans of similar design are required.

Well-curbs.

Suspension rods and bond rings for wells.

Straps and bolts for timber bridges.

Pile shoes and rings.

Cast-iron cylinders and screw piles.

Petty ironwork, such as holding down bolts, &c., sizes of which cannot be known until works are started.

MISCELLANEOUS.

Cast-iron sleepers.

Cast-iron pipes, special lenghts, such as are required for closers, special bends, &c.

Wrought-iron signals.

Signal winches.

PLANT.

Workshop stores, except tool steel and varnishes.

Trolly wheels and axles.

Ironwork for trollies.

Mining tubs and buckets.

Ironwork for tip wagons.

Asphalte boilers.

Iron cisterns.

Dobbin carts.

Hand pile driving engines (all necessary ironwork.)

Grapnels.

Small mortar mills.

Concrete skips.

Wall boxes for shafting

Small cupolas.

Hand foundry ladles.

Cold and hot sets or chisels.

Snaps for rivetting.

Fire buckets for rivetting.

Dollies.

(G. I., F. & C., Nos. 2650, dated 25th June 1891, and 5178, dated 30th December 1891; *vide* G. Rs. Nos. 2498, dated 15th July 1891, and 383, dated 26th January 1892.)

3. All heads of offices should apply to the Accountant General for any information they may require regarding the mode of preparing the annual returns of expenditure on stores in the Civil Department prescribed in paragraph 23 of the Resolution of the Government of India, No. 185, dated 10th January 1883; and forward the returns to that

officer not later than 31st July in each year. (G. N. No. 2270, dated 19th June 1883.)

4. Fuel for locomotive purposes should be included in all the returns submitted annually to the Finance and Commerce Department of the Government of India in accordance with the Resolution in that Department No. 185, dated 10th January 1883. (G. I., F. & C., No. 5968, dated 5th November 1887; *vide* G. R. No. 56, dated 9th January 1888.)

5. In Part 3 of the annual return of expenditure on stores required by the Resolution of the Government of India, No. 185, dated 10th January 1883, column 5 (Total Cost) should be sub-divided into two columns in which should be shown separately (*a*) the total cost of goods obtained from Government factories and (*b*) the total cost of goods obtained from private dealers. (G. I., F. & C., No. 1407, dated 16th March 1889; *vide* G. R. No. 1494, dated 12th April 1889.)

6. In the annual returns of stores purchased in India, materials should be furnished for a comparison between local prices and prices of paper obtained through the stores office, and stores procured from Government factories should be distinguished from those obtained from private dealers. (S. of S. No. 285 (Finl.), dated 18th December 1890; *vide* G. R. No. 500, dated 12th February 1891.)

7. Care should be taken that all stores included in the column 'Stores manufactured in India and substituted for imported stores' in the annual returns of expenditure in India on stores are *bonâ fide* manufactured in India.

European stores should not be purchased in India merely to avoid the lapse of a grant. (S. of S. No. 1, Finl., dated 7th January 1892; *vide* G. R. No. 848, dated 24th February 1892.)

8. Although the figures in the annual returns of expenditure on stores purchased in India cannot be taken as absolutely correct, they ought to be so far reliable as to permit of the assumption that the general results show the extent and directions in which the instructions issued respecting the local purchase of stores are being carried into effect. (S. of S. No. 62, Finl., dated 7th April 1892, and G. I., F. & C., No. 1993, dated 12th May 1892; *vide* G. R. No. 2407, dated 10th June 1892.)

9. Samples of articles should not be forwarded with the estimates of stores required from England, which are documents connected with matters of account only. (S. of S. No. 493, dated 21st November 1872; *vide* G. R., R.D., No. 680, dated 6th February 1873.)

10. As regards articles charged to 'Provincial Revenues,' the annual estimates of stores should be forwarded by the Government of Bombay direct to the India Office instead of through the Government of India. (G. R., F. & C., No. 770, dated 6th

May 1884; *vide* G. R. No. 2046, dated 16th June 1884.)

11. The attention of heads of departments submitting indents for stores from England is invited to the orders contained in paragraphs 20 and 21 of the Resolution of the Government of India, No. 185, dated 10th January 1883, regarding the preparation and submission of the estimates of stores. The attainment of the object for which these estimates are required depends on their being submitted in time. The officers concerned should therefore observe great punctuality and explain the cause of delay in any case in which the estimates are submitted after the prescribed date, *viz.*, the 1st of August. All estimates should be forwarded direct to the Financial Department and not to the departments to which the officers submitting them are immediately subordinate, nor through the Accountant General.

Great attention should be paid to the preparation of these estimates. They should not be confounded with the returns showing expenditure on stores, which are quite distinct and which are to be submitted annually in accordance with paragraph 23 of the Resolution of the Government of India above quoted. Estimates of woollens for Police or peons' clothing should not be entered in the estimates pending the result of the enquiry now being made under the orders of the Secretary of State as to the possibility of procuring these supplies from Indian manufactories. Similarly mathematical instruments and other articles which can be procured from the Mathematical Instrument Depôts at Bombay and Calcutta should not be included in the estimates. All articles of stationery supplied to public offices from the stationery stores are included by the Superintendent of Stationery in the consolidated estimate submitted by him and they need not therefore be entered by officers in their estimates.

It is not compulsory on Excluded Local Funds to obtain stores required by them through the Home Government, but if they desire to avail themselves of Government Agency, estimates in the regular form should be submitted.

(G. C. No. 2119, dated 20th July 1886, and G. R. No. 1974, dated 7th June 1890.)

12. The following instructions should be observed by the various indenting departments in the preparation of the forecasts of their probable annual requirements in respect of stores from England :—

(*a*) The forecasts are intended to show the probable amount to be expended in England in the next ensuing financial year, *i. e.*, from the 1st April to the 31st of March following the date of their receipt. As an interval must of necessity elapse between the receipt of an indent and the payment for the stores therein demanded, it may, as a general rule, be assumed that stores for which

the indents are received in this office between the 1st of January and the 31st of March will not be paid for until the following financial year.

(*b*) The cost of the stores only should be estimated, as an addition will be made in this office to cover cost of freight.

(*c*) A forecast of the annual indent may not always be sufficient. An addition, based on the experience of former years, should be made, when necessary, to cover supplementary demands.

(*d*) The forecast should not contain a number of unpriced items. As far as circumstances will allow, the probable cost of the stores should be given.

(*e*) No elaborate details are required, the essential point being the total amount of contemplated expenditure. This should be clearly shown, and any sub-division or explanation that is necessary may be appended. Attention should be specially drawn to any large and exceptional anticipated expenditure.

(*f*) The amount should be given in English currency, so that there may be no misunderstanding as to the cost in sterling money in this country, on which the estimate is based.

(*g*) Each forecast should show clearly the head of service to which the stores are to be charged in the Home Accounts.

(*h*) The forecasts for the financial year (which should be written on foolscap paper) should reach the India Office not later than the first week in November of the preceding year.

These instructions have reference to the annual forecasts only. But it is further desirable, for the same reasons as are given above in clause (*f*), that indenting officers should be instructed to state the estimated prices in their indents in English currency. The detailed prices should be exclusive of freight; but it appears desirable, for guidance as to the provision to be made in the Budget in India for the total cost of stores sent from England, that, when practicable, a lump sum should be added to that estimate on account of freight.

(S. of S. No. 100, dated 31st March 1887; *vide* G. R. No. 1381, dated 1st June 1887.)

13. In all cases when the prices of articles indented for from England are not known in India, and the supply thereof is not to be dependent on the estimate of the cost, a note to that effect may be made on the indent. (S. of S. No. 524, dated 21st October 1875; *vide* G. R. No. 12, dated 3rd January 1876.)

14. Officers indenting for stores are reminded that a full and accurate description of each article should be given in the indent itself, and that, as a rule, it should not be left either to the superior authorities in India or to the Secretary of State to ascertain what is wanted by reference to ac-

companying correspondence. Usually such correspondence need not be sent with the indent; but if in any case its transmission appears necessary, then there should be a particular reference to it upon the face of the indent so as to ensure that it shall not be overlooked. (G. I., F. D., No. 1089, dated 27th June 1876; *vide* G. R. No. 2886, dated 10th July 1876.)

15. It is most important that complaints of the delays involved in obtaining stores, through the Store Department of the India Office, should be specifically communicated to the Secretary of State for investigation as they arise. When complaints are made of the quality of the stores it is desirable that samples of the articles complained of should be also forwarded, and when a comparison is instituted between local purchases and those of the India Office it is essential that the particulars regarding the former should include samples showing the quality of the articles purchased locally. (S. of S. No. 27, dated 18th August 1881; *vide* G. R. No. 4017, dated 29th October 1881.)

16. The cost of the indents for stores required for schools and colleges should be charged to Provincial services. (G.I., F. & C., No. 282, dated 18th January 1882; *vide* G. R. No. 394, dated 3rd February 1882.)

17. When practicable, explanatory reports similar to those from the Superintendent, Mathematical Instrument Department, and the officer in charge of the Photographic Branch Office, which accompanied the despatch from the Government of India to the Secretary of State, No. 1, dated 31st October 1881, should be transmitted with indents for European stores. (S. of S. No. 6, dated 19th January 1882; *vide* G. R. No. 1527, dated 26th April 1882.)

18. In indents for stores from England the necessary particulars should be inserted in the columns of the indent headed 'Established proportion,' 'Number or quantity in store,' 'Number or quantity due on previous indents,' 'Rate and value of the number or quantity now indented for,' or an explanation furnished of the reason for their omission. (S. of S. No. 48, dated 28th September 1882; *vide* G. R. No. 4482, dated 22nd November 1882.)

19. In indents on the India Office for stores English weights and measures should be quoted. (S. of S. No. 8, dated 7th February 1884; *vide* G. R., No. 1266, dated 4th April 1884.)

20. As provided in the Resolution of the Government of India, Finance and Commerce Department, No. 185, dated 10th January 1883, the various columns in indents for articles of European manufacture should be duly filled up, or the reasons for the omission explained. (Letter from the Director General of Stores, India Office, No. 499, dated 15th February 1886; *vide* G. R., R. D., No. 2653, dated 7th April 1886.)

21. As regards stores required from England, articles of the same description or stores of the same character should not be indented for in separate indents at very short intervals, as such a course leads to a multiplication of the work of the Store Department of the India Office, and is not conducive to economy. It should, therefore, be avoided in future, unless rendered necessary by some emergency, in which case an explanation should be given in forwarding the indent. (S. of S. No. 21 (Finl.), dated 29th August 1889; *vide* G. R., R. D., No. 7872, dated 18th October 1889.)

22. Indenting officers in India are authorized to correspond direct with the Director General of Stores at the India Office in all matters of detail connected with the supply of the articles required by them. It must be clearly understood that such correspondence is to be restricted to giving or seeking information connected with entries in indents, such as would not properly require a reference to the Local Government or Secretary of State for India in Council. (G. I., F. & C., No. 3512 dated 16th October 1885; *vide* G. R. No. 3074, dated 4th November 1885.)

23. It is not desirable that any communications should be directly addressed by officers in India to engineers or manufacturers in England with a view to obtaining their assistance in the supply of any stores. Their effect may be to hamper the action of the India Office in taking the steps of which the Secretary of State may approve for the supply of stores, and any preliminary enquiry which may be thought desirable should therefore be addressed to the Secretary of State or to the Director General of Stores. (S. of S. No. 3, Finl., dated 7th February 1889; *vide* G. R. No. 1431, dated 5th April 1889.)

24. Indents on the India Office for stores chargeable to "Provincial" should be submitted to Government through the Accountant General, who will furnish, in addition to the report usually made by him, a certificate that budget provision exists to meet the charge. The 15th of May in each year is fixed as the date on which indents for the India Office should be submitted. The Accountant General should communicate the budget allotments for stores required from England to estimating officers by the 15th April of each year. (G. R. No. 2816, dated 10th September 1888.)

25. It is the practice to insert in the packing accounts of stores shipped in England for India, the weight of the packages on shipment.

The principal object of giving this infromation is in order that, by weighing the packages on arrival, any deficiency in the contents may be discovered and a column is provided in the form of the packing account for the insertion of the weight of the packages upon receipt in India.

This column is very rarely filled up in the packing accounts returned to this office, as it is probably

found inconvenient or impracticable to weigh every package on arrival. But it is thought that cases or packages containing either articles of value, or stores especially liable to theft, such as wine and bottled beer, or printed documents, in which deficiencies have of late been most frequently reported, might be weighed without difficulty, and that an additional means of tracing or accounting for any loss or deficiency would thus be afforded.

The attention of the officers concerned is drawn to the desirability of weighing all packages on arrival, whenever practicable, and of inserting the weight in the column left in the duplicate packing account for that purpose.

It is important that the packages should be opened in the actual presence of the members of the Committee of Survey, as directed in paragraph 3 of the Regulations in the packing account, in order to ensure that there may be no tampering with the contents in the interval which elapses between the opening of the packages and the examination of the stores by the Committee.

When it is considered advisable that stores which have been lost or damaged should be at once replaced, a special indent should be submitted, as otherwise steps will not be taken to resupply such stores. (S. of S. No. 3, dated 13th April 1882 ; *vide* G. R. No. 1847, dated 17th May 1882.)

26. The last paragraph of the foregoing order was intended specially to deal with cases of loss or damage detected after the arrival of the ship, which it was necessary to make good at once. But in all instances where losses occurring on the voyage are known in England, steps will at once be taken to replace the stores. Should any loss, however, be reported in India, which may be thought not to be already within the knowledge of the India Office, a special indent should, when necessary, be submitted, care being taken to specify the reason of the fresh demand in order that the possibility of a duplicate supply may be avoided. (S. of S. No. 7, dated 24th August 1882 ; *vide* G. R. No. 3975, dated 18th October 1882.)

27. When recoveries are made in India for damage to, or short deliveries of, Government stores, the packing accounts returned to the India Office should bear the following stamped certificate :—

Office of Accountant General, { Bengal. / Bombay. / Madras. / British Burma.

Recovered Rs._____

*Date*_____ _____

Accountant General.

When no freight is payable in India, and no recoveries can therefore be made, a certificate to that effect should similarly be stamped on the packing accounts.

(G. I., F. & C., No. 1685, dated 27th June 1883; *vide* G. Rs. Nos. 2770, dated 31st July 1883, and 705-A., dated 22nd February 1884.)

28. In consequence of frequent complaints having been made, in returned packing accounts, of the non-receipt of packages despatched by parcel post, the charges for postage will no longer be prepaid in England. These orders do not apply to presentation books, the postage on which will continue to be prepaid. (S. of S. No. 5, Finl. (Stores), dated 4th May 1882; *vide* G. R. No. 2087, dated 7th June 1882.)

29. The duplicate packing accounts should be returned to the India Office as soon as possible for the information and guidance of the Store Department and for audit purposes. (S. of S. No. 14 (Stores), dated 10th September 1885; *vide* G. R. No. 284, dated 4th February 1886.)

1. Port Store-keeper, Bombay.
2. Do. Karáchi.
3. Executive Commissariat Officer, Presidency.
4. Do. do. Karáchi.
5. Do. do. Aden.
6. Superintendent of Stationery, Bombay.
7. Do. of Stamps, do.
8. Do. Government Central Press.
9. Curator, Government Central Book Depôt.
10. Mint Master, Bombay.
11. Superintendent, Government Observatory.
12. Comptroller of Military Accounts, Poona.
13. Superintendent of Army Clothing.
14. All the Departments of the Secretariat.
15. Officer in charge Constructions, Stores, Telegraph Department, Bombay.
16. Commissioner, Central Division.
17. Do. Northern do.
18. Do. Southern do.
19. Master Attendant, Karáchi.
20. Superintendent, Gin Repairing Factory Department, Dhárwár.
21. Meteorological Reporter, Bombay.
22. Post Master General.
23. University Registrar.
24. Principal, Elphinstone College, Bombay.
25. Director of Public Instruction, Poona.
26. Marine Store-keeper, Bombay.
27. Executive Engineer, Presidency.
28. Private Secretary to His Excellency the Governor.

Note.—The officers and departments enumerated in the margin who usually receive packing accounts should allow no delay to occur in their offices in the return of the packing accounts to the Accountant General. In the case of Aden, the Political Resident should, as usual, send the packing account direct to the Secretary of State for India. (G. R., G. D., No. 3592, dated 28th October 1881.)

30. Officers of all Departments should bear in mind the importance of the early transmission to the Accountant General of delivery reports, duplicate packing accounts and advices intimating the value of any damaged articles which is to be deducted from the freight claim. (G. R. No. 2947, dated 5th August 1889.)

31. The following are the conditions for freight and conveyance of stores despatched to India by the India Office:—

Note.—The term 'Owner,' used in the following conditions is to be understood as signifying the registered owner or owners, or the person or persons on whose behalf the vessel is tendered.

1. The vessel is to be tight, staunch, strong, fully equipped, efficiently manned, and in every way fitted for the voyage, and must sail under the British flag. She must be properly laden, and to a safe draught of water.

2. No vessel which is not classed A1 at Lloyd's, or red or black in the Liverpool registry, or which

does not hold a Board of Trade passenger certificate, will be accepted without survey. The Secretary of State for India in Council, however, reserves to himself the right of having any vessel surveyed, and of rejecting any vessel without assigning a reason.

3. Should the vessel not be ready to load or to sail by the dates stated in the tender, the owner will be liable to pay to the Secretary of State in Council the sum of £10 as liquidated damages for each day's delay in either event, provided the delay shall not have been caused by any default on the part of the Government. The Secretary of State in Council may deduct these damages from the amount payable for freight.

4. The stores will be sent alongside the vessel in the loading-dock mentioned in the tender as soon as practicable after the day fixed for loading but not later than 14 days after the acceptance of the tender. The owner will receive and ship the stores as they are sent alongside, and will hold the Secretary of State in Council free from all claims for demurrage on steamer, craft, or wagon alongside.

5. The owner is to provide all necessary machinery, tackle, &c., and to bear any other expenses (including enlargement of hatchways, &c.) that may be required for taking and showing the stores on board and delivering the same overside in India.

6. Acids or other stores to be kept on deck must be stowed to the satisfaction of the officers of Store Department.

7. Vessels carrying malt liquor must be ventilated to the satisfaction of the Surveyor appointed by the Secretary of State in Council. Malt liquor is not to be stowed by night, except with the sanction of the Surveyor. In iron vessels it must be stowed in the lower hold, and in steam vessels forward of the engines. The coins for its proper stowage and all the dunnage wood used on board the vessel must be approved by the Surveyor.

8. Gunpowder, ammunition, or other explosives as defined by Section 3 of the Explosives Act, 1875, must be stowed in accordance with Admiralty Regulations; and all magazines provided by the owner under these Regulations must be approved by the Surveyor appointed by the Secretary of State in Council.

Notice in writing must be given to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, three clear days before the vessel will be ready to receive the stores mentioned in the clause.

9. No petroleum, guano, green hides, creosote or creosoted goods, or other deleterious cargo, are to be shipped on private account in vessels engaged to carry malt liquor, provisions, or medical stores. No gunpowder, ammunition, or other explosives, as defined by Section 3 of the Explosives Act, 1875, matches, fuzes, or dangerous chemicals,

are to be shipped in any vessel on private account except under a certificate from the Surveyor appointed by the Secretary of State in Council permitting the shipment of such explosives or dangerous stores which must be stowed to the satisfaction of such Surveyor, and in accordance with Admiralty Regulations. Coals or coke are not to be taken in vessels carrying malt liquor, except under like permission and certificate of the Surveyor, unless they are stowed in a separate compartment in iron vessels. In the event of a breach of all or any one of the provisions of this clause, the owner will be liable to forfeit the freight, and to make good all loss or damage sustained by the Secretary of State in Council.

10. Bills of lading, in the annexed India Office form, shall be signed by the master, or other competent person producing the master's written authority to sign on his behalf. In London they are to be signed at the office of the Superintendent, India Store Depôt, Belvedere Road, Lambeth.

11. Should the owner fail to take by the vessel named the stores contracted for, or any portion thereof sent alongside, as provided in Clause 4, the Secretary of State in Council shall have the right to forward the stores so not taken by any other vessel or route, and to charge to the owner, or deduct from the amount payable for freight, any demurrage and additional freight he may incur by so doing, and also all other additional expenses of whatsoever kind caused by or arising out of the owner's default.

12. The stores will be taken from alongside the vessel in India by the officers of Government upon notice being given to them by the master that he is ready to deliver, but it shall be optional for the officers of the Government not to take delivery, until twenty-four hours after receipt of such notice, in which case the master shall be informed accordingly; and the stores shall be delivered as the officers of Government may direct and into boats alongside or on to wharves or jetties as they may require.

13. Subject* to the performance of the contract in accordance with the foregoing provisions and with the annexed tender, freight will be payable as follows: *viz.*, four-fifths thereof in England within 21 days after the bills of lading are signed and the vessel has left the port; and the remaining one-fifth shall, subject to the deductions hereinafter mentioned, be payable in India in Indian currency (at the rate of exchange† of 1*s.* 7½*d.* per rupee) to

* This clause leaves to the officers of Government the right of determining what is the amount of loss, if any, *primâ facie* to be deducted from the freight payable in India, but of course it would in any case be open to the owners to appeal in a proper manner against any decision so come to. (S. of S. No. 2, dated the 3rd February 1881; *vide* G. R. No. 779, dated 1st March 1881.)

† This is subject to alterations at the commencement of each financial year. *(Ibid.)*

the master or his order on production of a certificate of the officers of Government of the due delivery of the stores, according to the tenor of the bill of lading, and in accordance with these conditions. In the event of any loss being sustained by Government by reason of any injury to the stores, or of any deficiency in the quantity delivered, not covered by the printed exceptions in the bill of lading, the Government may deduct the value of such loss, at the above rate of exchange, from the portion of the freight payable in India, or, if necessary, recover the same from the owner. If the freight, together with any other freight payable in respect of any other stores shipped by the Secretary of State in Council on board the vessel, for the same voyage and port, does not exceed £50, the whole will be paid in England. No charge will be allowed under the head of 'Primage.'

14. Any claim for average is to be settled according to the custom at Lloyd's.

15. The owner is not to be a member of the House of Commons, such person being by Act 22, Geo. 3, Cap. 45, neither alone nor jointly with any other person, competent to enter into the contract, which will be made upon the condition that no such member is to be admitted to any share or part thereof, or to any benefit or advantage to arise therefrom. This will not, however, extend to any incorporated trading company tendering in its corporate capacity for the benefit of such company.

N.B.—The Secretary of State for India in Council reserves the right of rejecting any and all tenders without assigning a reason.

[*All blanks must be filled up by the Tenderers.*]

TENDER FOR FREIGHT AND CONVEYANCE OF STORES.

From _____ *to* _____ *vid* _____

Name of vessel, and of owner.	Class, and in what register.	If Board of Trade certificate, date when it will expire.	Gross register tonnage.	Nominal horse-power.	Dock where now lying, and where to load.	WHEN VESSEL WILL BE READY.			Intermediate ports, if any, at which vessel will call.
						For survey.	To load.	To sail.	

On behalf of the owner,* we do hereby offer to convey, for the Secretary of State for India in Council, upon the above

* The words "On behalf of the owner" are to be struck out, and the word "Owner" substituted for "Brokers," if the vessel is tendered directly by the owner.

conditions, the under-mentioned estimated quantities of stores by the above* vessel from to , *viâ* , at the following rates :—

*Steam or Sailing.

TONS ESTIMATED.		Description of Stores.	RATE OF FREIGHT PER TON.	
Weight.	Measurement.		Weight.	Measurement.

And we agree to abide by this tender, should its acceptance be signified to us within *three days* after the day appointed for its receipt.

Should we withdraw this tender before the expiration of such three days, we agree to pay, as liquidated damages by reason thereof, the sum of 5 shillings per ton for every ton of the above estimated quantities of stores.

Signature _____, Brokers.†
Address _____
Dated the _____ 188

† To be signed by the owner unless the broker attaches to the tender an authority from the owner to sign on his behalf.

†
do hereby authorize to agree with the Secretary of State for India in Council for the freight and conveyance of the above stores on the above terms and conditions.

Signature _____, Owner.
Address _____
Dated the _____ 188

To the Secretary of State for India in Council,
India Office, London.

India Office Form of Bill of Lading.

Shipped in good order and condition, by the Secretary of State for India in Council, on board the vessel called the

whereof is Master for this present voyage and now lying in , and bound for

being marked and numbered as in the margin, and are to be delivered in the like good order and condition at the aforesaid port of (the act of God, the Queen's enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navigation, of what nature and kind soever during the said voyage, always excepted), unto the there resident, or to their assigns, *freight* being payable at the rate and upon the terms mentioned in the agreement for the conveyance of the stores.

† The words "On behalf of the owner" are to be struck out, and the word "Owner" substituted for "Brokers," if the vessel is tendered directly by the owner.

In witness whereof the Master of the said vessel hath affirmed to three bills of lading, all of this tenor and date; the one of which being accomplished, the other two to stand void.

Dated in *the* 188 .

(S. of S. No. 2 (Finl.), dated 3rd February 1881; *vide* G. R. No. 779, dated 1st March 1881; S. of S. to G. I. No. 43, dated 4th September 1884; *vide* G. R. No. 3604, dated 6th November 1884; and S. of S. No. 7 (Finl.), dated 16th April 1891; *vide* G. R. No. 1807, dated 20th May 1891.)

32. The Secretary of State has authorized the addition of a provision to the condition for freight of stores and to the forms of charter party, which render an average bond unnecessary, and effectually bar claims of shipowners or agents to have questions of general average contributions settled in India without reference to the India Office. All future claims to general average contribution should invariably be referred to the India Office. (G. I., F. & C., No. 708, dated the 8th May 1885; *vide* G. R. No. 1538, dated 23rd idem.)

33. The excess over £ 20,000, when the value of the Government stores shipped to India in any vessel exceeds that amount, will be insured, and copies of the policies, when such insurances are effected on stores shipped to Bombay, will be forwarded to the Accountant General. (S. of S. No. 5, Finl., dated the 12th April 1883; *vide* G. R. No. 1796, dated 12th May 1883.)

34. The recoveries in India on account of damages or short deliveries of stores shipped from England for Government by the Secretary of State should be made at the annual rate fixed for the adjustment of financial transactions between the Imperial and Indian Governments. (G. I., F. & C., No. 1969, dated 4th July 1884; *vide* G. R. No. 2567, dated 24th idem.)

35. Small consignments of books and parcels for transmission to India will be sent in cases to Bombay, to be thence distributed to the various addresses. They will be sent out ready packed and addressed for transmission by post, and the cases will be addressed to the Superintendent of Stationery, Bombay, a list of contents being sent in each case. When, however, the consignment for any one officer is sufficient to fill a case, it will be sent as freight, and consigned to the Commissary of Ordnance, Bombay. (S. of S., No. 13 (Finl.), dated 28th March 1889; *vide* G. R. No. 1891, dated 13th May 1889.)

36. It is of importance that, whenever practicable, stores should be examined, when received, by a Committee, as questions as to liability for damage, &c., must occasionally arise, and the decisions of a Committee will, as a rule, carry more weight and be less likely to create dissatisfaction than those of an individual officer. Under some circumstances,

however, it may be impracticable to assemble an efficient Committee, and provision to meet such exceptional cases has been made in the revised regulations for the receipt and examination of stores in India appended below. Special care should be taken to ensure the examination by a Committee, whenever practicable, of all Government stores when they are landed.

Regulations for the Receipt and Examination of Stores in India.

1. The stores are to be examined immediately on their being landed, in the presence of a Committee of officers or other surveying authority appointed on behalf of the Secretary of State in Council. The columns marked * should be filled up and signed by the surveying authority, with explanatory remarks when there has been damage or short delivery.

2. Each package should be inspected, and if any are received from the vessel in a defective state, or appear to have been tampered with, they should be immediately opened, due notice having first been given to the master to attend, or to depute some person to do so on his behalf, in order that the amount of any damage, for which the vessel is liable, may be deducted from the freight, in conformity with the undermentioned provision in Clause 13 of the conditions for freight and conveyance of stores:—

> "In the event of any loss being sustained by Government by reason of any injury to the stores, or of any deficiency in the quantity delivered, not covered by the printed exceptions in the Bill of Lading, the Government may deduct the value of such loss from the portion of freight payable in India, or, if necessary, recover the same from the owner."

3. All articles not enclosed in packages are held to have been counted or weighed by the master of the vessel, on shipment, and consequently any loss is chargeable to the owner.

4. Should any articles appear to have original defects, samples, upon which a judgment may be formed, should in all cases be sent home with the complaint, whether it relate to quality or to pattern.

5. When cloths are short in measure, or hides deficient in quality or weight, the lead seal stamped on the piece should be returned with the Packing Account.

6. Condemned stores are not to be disposed of locally at a loss to Government until a reference has been made to the Secretary of State in Council, unless the stores are of such a perishable nature as to render it desirable to dispose of them at once to prevent further loss.

7. If any article, not herein described, be received, full particulars thereof should be entered in the Packing Account. If it belong to another

Presidency, intimation should immediately be sent to such Presidency.

(S. of S. Nos. 3, dated 12th February 1885, 3, dated 12th February 1891, and 7, dated 16th April 1891, and G. I., F. & C., No. 1346, dated 21st March 1885; *vide* G. Rs. Nos. 1214, dated 27th April 1885, 1254, dated 4th April 1891, and 1807, dated 20th May 1891.)

37. The following arrangements are in force as regards the safe carriage of chronometers, barometers, and similar instruments of great delicacy shipped from England to Bombay and their delivery to the officers and departments for whom they are intended :—

The Stores Department will place chronometers, barometers and similar instruments of great delicacy that are to be shipped to Bombay in charge of the master of the export vessel and arrange that he shall receive a gratuity upon the delivery of the instruments in good order to the authorities at Bombay. The instruments will be delivered to the Suprintendent, Victoria and Prince's Docks, Bombay, who will pay the authorized gratuity to the masters of vessels on the safe delivery of the instruments.

(S. of S. Nos. 2 and 11 (Finl.), dated, respectively, 26th January and 17th August 1883; *vide* G. Rs. Nos. 2064, dated 7th June, and 3377, dated 28th September 1893.)

38. The allocation of charges incurred under one indent to various heads of service and the separate packing of small supplies entail considerable inconvenience and expense. Such supplies of stores for stationery and drawing materials required for the several districts and departments should be included in the general requirements of the Bombay Stationery Department and issued by it, on repayment, to the various departments requiring them. (S. of S. No. 11, Finl., (Stores), dated 26th September 1895; *vide* G. R. No. 3762,* dated 4th November 1895.)

39. When packages are sent to the India Office, the bill of lading and a letter of advice should be forwarded to the Superintendent of India Store Department, Belvedere Road, Lambeth, S. E., so as to anticipate the arrival of the packages. (G. R. No. 1453, dated 16th May 1885.)

40. The English gross weight of each package addressed to the Stores Office, London, should be marked on the outside. (G. R. No. 1499, dated 18th May 1888.)

41. The Government of India further particularly desires that no articles for the stationery stores may be indented for from Europe which can be procured of local manufacture, and looks to the Local Government carefully to strike out of indents

* *Vide* also G. R. No. 1619, dated 8th April 1897.

passing through its hand all items which may be found on consideration capable of manufacture in India. Careful enquiries should be made in regard to all such articles, and not until it is satisfactorily shown that local manufactures cannot compete with the imported articles should such indents be accepted.

It is not desired that in regard to any articles the Local Government should confine its orders to any particular firm or locality herein named. Further enquiry may elicit the fact that similar manufactures are carried on in other localities under more favourable conditions. As a rule, the best course to adopt will be to ascertain where certain articles can be, or are, made, and then to call for tenders from all the ascertained localities.

In all cases where native workers in the bazár are employed, it is desirable that if the work is to be done elsewhere than in Calcutta, the arrangements should be made through the district authorities, who will generally be in a position to secure better rates and workmanship than if the artisans were employed direct or through other agency.

(G. I., F. & C., No. 1923, dated 22nd July 1881; *vide* G. R. No. 2889, dated 9th August 1881.)

42. The Government of India expects the heads of departments to take special pains to carry out the policy declared by that Government that, wherever practicable, articles of Indian manufacture shall be substituted for imported goods, and hopes that the Local Governments shall insist that they shall do so. The Local Governments should pass no indent for stores upon the Secretary of State without satisfying themselves in each case that the articles entered in the indent cannot be procured of Indian manufacture at a price not higher than that of imported goods of the same class. (G. I., F. & C., No. 3511, dated 11th October 1881; *vide* G. R. No. 3978, dated 27th idem.)

43. Lanterns and swords should be procured of Indian manufacture. Lanterns are made in Calcutta by such firms as Jessop & Co., and also by native workers, and they can perhaps be locally made by natives. Swords of better quality than the swords ordinarily made for trade purposes in England are manufactured by native armourers in the Punjáb and the North-Western Provinces. (G. I., F. & C., No. 3780, dated 21st October 1881; *vide* G. R. No. 4174, dated 9th November 1881.)

44. Bull's eye lanterns are made at Delhi of good quality, and cheap in price. When such lanterns are required for the public service, the Local Governments and Departments concerned should ascertain from the Deputy Commissioner of Delhi the names of the manufacturers and their rates. Lanterns of the ordinary kind are made in most, if not all, large towns in India. (G. I., F.

& C., No. 2059, dated 21st December 1881; *vide* G. R. No. 57, dated 5th January 1882.)

45. Leather belting, suitable for all ordinary driving purposes, and quite equal to the average of imported belting, is being made of Indian leather by Messrs. Foy, Brothers & Co., of Cawnpore, amongst others. When belting is required for the public service in India, the Local Governments and Departments concerned will make careful enquiry of local manufacturers of leather before indenting upon the India Office. Whenever such Indian-made belting is obtainable of quality suited to the work required and at a price not higher than that of imported belting, it should be purchased, and no indents for this article on the India Office should be allowed. (G. I., F. & C., No. 750, dated 7th February 1882; *vide* G. R. No. 655, dated 22nd idem.)

46. Swords required for the Police and other Departments may be procured of Indian manufacture in communication with the Inspector-General of Police in the Punjáb, if they cannot be made within the local limits of the Presidency concerned. (G. I., F. & C., No. 1065, dated 21st February 1882; *vide* G. R. No. 891, dated 11th March 1882.)

47. It has been ascertained that swords can be extensively manufactured in the North-Western Provinces as well as in the Punjáb, and skilled workmen can now be found in almost every district in the North-Western Provinces. When it is found more convenient to obtain swords from the North-Western Provinces than from the Punjáb, the necessary steps to procure them should be taken in communication with the Inspector-General of Police, North-Western Provinces. (G. I., F. & C., No. 1101, dated 18th May 1882; *vide* G. R. No. 2041, dated 5th June 1882.)

Acid, sulphuric.
Alcohol, ordinary.
Hydrosulphuret of ammonia.
Protosulphate of iron.
Turpentine, best spirits.
Nut galls.
Sand, fine.

48. The articles specified in the margin should, if possible, be obtained of Indian manufacture, whether required in large or small quantities.

The fact that an article is only required in small quantities for use in any Government office is an additional reason for attempting to procure it of Indian manufacture.

(G. I., F. & C., No. 2488, dated 20th July 1882; *vide* G. R. No. 5403, dated 11th August 1882.)

49. Before indenting on the Secretary of State for iron safes, enquiry should be made of Messrs. Jessop & Co. and T. C. Thomson & Co., Calcutta, who manufacture these articles, as to the price of the safes made by them and the cost of their conveyance from Calcutta to Bombay. (G. I., F. & C., No. 3176, dated 15th August 1882; *vide* G. R., R. D., No. 5963, dated 31st idem.)

50. Country-made safes should generally be used in all Departments. Iron safes of good quality are manufactured in Bombay by the native dealers named in the margin. Those manufactured by the first two named dealers are equal in finish to those imported from Europe. Small iron safes are also manufactured to order by Messrs. Richardson and Cruddas, Nesbit Lane, Byculla. (G. Rs. Nos. 1991, dated 31st May 1883, 1076, dated 15th April 1885, and 1763,* dated 21st June 1886.)

1. Harichand Manchárám, 1st Bhoiwáda Lane.
2. Ranchod Harichand, Dáwood Káji Mohla.
3. Prágji Keshavji, Bhendi Bazár Road.
4. Wálji Shámji, Pydhavni.
5. Aga Háji Mahamad Husein, Pydhavni.
6. Manji Kánji, Kumbhárwáda Lane.
7. Náran Dayál, Kumbhárwáda Lane.
8. Nágardás Parbhudás, Pydhavni.

51. Country-made safes should be generally used in all Departments. (G. R. No. 1991, dated 31st May 1883.)†

52. The Government of India has repeatedly said that Indian goods must be bought in the most advantageous markets wherever those are to be found. It is for local officers to ascertain where such goods may best be obtained. The addresses of certain manufacturers have been given, simply to serve as a guide to officers unacquainted with existing conditions of manufacture. There is no reason why those manufacturers should be given the preference over others making the same goods on equally favourable terms. (G. I., F. & C., No. 3600, dated 3rd October 1883; *vide* G. R. No. 3763, dated 19th idem.)

53. Whenever type and printing materials are required, the Superintendent, Government Printing, India, should invariably be communicated with, and it should be ascertained how far the requirements may be met from the resources of the type foundry and press workshops, or by workmen employed under orders from him, before an indent is sent to England. (G. I., F. & C., Nos. 1004, dated 8th March 1886, and 2769, dated 24th May 1887; *vide* G. R., G. D., No. 1077, dated 23rd March 1886, and G. R., R. D., No. 3648, dated 14th June 1887.)

54. The employment of locally-made type should be generally adopted by all Government Presses. (S. of S. Nos. 219 (Finl.), dated 3rd October 1889,

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* With this Resolution copies of the price list of locks and iron safes manufactured by M. Kandasamy Asary & Co., of Dindigal, were circulated to all Departments and Heads of Offices for information.

† The Government of India suggested in their letter No. 3176, dated 15th August 1882 (*vide* Government Reso ution, Revenue Department, No. 5963, dated 31st idem), that b fore indenting on the Secretary of State enquiry should be made of Messrs. Jessop & Co. and T. C. Thomson & Co., Calcutta, as to the price of safes made by them and the cost of their conveyance from Calcutta. With Government Resolutions Nos. 1991, dated 31st May 1883, 1076, dated 15th April 1884, and 1763, dated 21st June 1886, a list of other manufacturers of iron safes was circulated.

and 285 Finl., dated 18th December 1890; *vide* G. Rs. Nos. 4818, dated 6th December 1889, and 500, dated 12th February 1891.)

55. If the Departments in India can be accustomed to use articles made in this country when of an ordinary character and not needing special inspection during manufacture, they might be procured of sufficiently good quality, even though somewhat inferior to those which would be obtained by paying a higher price in England; and thus a perceptible diminution might be made in the payments in England. The desirability of introducing and extending the use of stores manufactured in India in preference to imported stores should be always borne in mind and the substitution should be effected whenever feasible. (S. of S. No. 144, Finl., dated 4th July 1889, and G.I., F. & C., No. 5973, dated 29th November 1889; *vide* G. R. No. 5052, dated 24th December 1889.)

56. Large stocks of pig lead, suitable for nearly all purposes, are available at the various Arsenals and Ordnance Depôts throughout India. Indenting officers should utilise these sources of supply, where practicable, in preference to indenting on the India Office. (G. I., F. & C., No. 3232, dated 6th August 1891; *vide* G. R. No. 3930, dated 21st idem.)

57. In the Resolution* by the Government of India in the Finance and Commerce Department, No. 185, dated 10th January 1883, the rules on the subject of the supply of articles of European manufacture required for the public service in India and the preparation of annual returns of expenditure on stores and their transmission to Her Majesty's Secretary of State for India were published in a consolidated form and applied to stores required for Imperial and Provincial services and Incorporated Local Funds, but not to those required for Excluded Local Funds. In these rules it was laid down that all articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained on indent through the Secretary of State.

In their Resolution† No. 2650, dated 25th June 1891, Finance and Commerce Department, the Government of India, after due consideration of the representations made from time to time by the leading engineering and other firms in India, with reference to the prohibitions against obtaining stores in India, relaxed the rules as a tentative measure. With a view to the encouragement of local industries and the development of technical education; and in the hope of effecting economy in the public administration both by actual saving in the cost of articles purchased locally and by avoiding the delays that are sometimes inevitable when the articles

* *Vide* G. R. No. 595, dated 13th February 1883.

† *Vide* G. R. No. 2498, dated 15th July 1891.

have to be procured by indent on England, they authorized, in certain cases, the local purchase of the less important manufactured articles of iron and steel made up in India from imported materials and ordinarily required for Public Works other than Railways. This relaxation of the then existing rules referred only to articles, the certain want of which could not be anticipated, and the delay in the supply of which might involve loss. The following conditions were pointed out as necessary ones :—

(*a*) that the articles locally supplied were not imported into India in a finished or partly finished state ;

(*b*) that the price was not in excess of that at which similar articles could be obtained on indent through the Secretary of State ; and

(*c*) that the quality was not inferior to that of English supplies.

In the same Resolution it was mentioned that only firms of recognised standing and whose shops were fitted with the necessary plant would be considered eligible to tender for the supply of the class of articles which it was decided to obtain locally, and Local Governments were requested to furnish lists of those firms within their jurisdiction which they considered should be entitled to the privilege of tendering, together with lists of the principal machines in the shops of each firm and the means possessed for testing both the raw material and the finished product. The Resolution also proceeded to lay down certain checks which were considered essential to insure that the articles were manufactured in India from the raw material, that the relative prices of English and Indian supplies were properly compared and ascertained, and that the raw material employed and, when necessary, the finished product were properly tested.

These orders were duly approved and confirmed by Her Majesty's Secretary of State for India.

In the Resolution * by the Government of India in the Public Works Department, No. 226-M., dated the 14th June 1892, the conditions as regards the tests to be applied to the raw material and, when necessary, to the finished product which were previously mentioned were re-stated. Attention was at the same time drawn to the reasons already stated which induced Government to relax, as a tentative measure, the rules previously in force, and to this Resolution was appended a list of the firms recommended by the various Local Governments as eligible to tender for the local supply of the class of articles previously mentioned, and specifications showing the conditions as regards test and manufacture that are prescribed by the Director General of Stores, India Office, in the case of iron and steel work procured from England for use in India.

* *Vide* G. R., P. W. D., No. 267 A.-1035, dated 1st July 1892.

STORES.]

The manufacture in India of articles of the kind alluded to has, it is believed, extended since the date of the orders above quoted, and it is understood that several of the principal engineering firms in India now possess the apparatus necessary for the proper testing both of the raw material and of the finished product. It is possible that indenting officers are not aware of the full extent to which the orders permit them to supply themselves from Indian sources, or the extent to which the capacities of Indian engineering firms have been developed; and the Governor General in Council, continuing to realize the advantages, *cæteris paribus*, of obtaining supplies in India, desires again to draw the attention of Local Governments and Administrations to the subject. It is understood that the engineering firms in question are willing to give all necessary information to indenting departments and to Local Governments as to the classes of articles which they are prepared to supply under existing rules and under due guarantee as regards the application of sufficient tests as to quality of material and workmanship; and the Government of India are desirous that the fullest use should be made, subject to the prescribed precautions, of the liberty which the Resolutions give to procure supplies in India.

The Local Governments are requested also to bring to the notice of the Government of India the names of any other firms which they consider to be qualified, both from their position as engineering firms of recognised standing and also from their possessing the necessary testing plant, to be entitled to tender for the supply of articles procurable locally under the existing rules. Such recommendations of the Local Governments will be duly considered by the Government of India with a view to the names of the firms in question being added to the list appended to Public Works Department Resolution * No. 226-M., dated 14th June 1892.

(G. I., F. & C., No. 1426-S. R., dated 25th March 1895; *vide* G. R. No. 1378, dated 27th April 1895.)

58. Articles of European manufacture should invariably be obtained by indenting on the Secretary of State, but this restriction does not apply to petty purchases in the local market of articles not exceeding ten rupees in value. The previous sanction of Government should be obtained in cases in which the cost of the article required exceeds Rs. 10 (G. I., F. & C., Nos. 439, dated 24th January 1884 and 3870, dated 13th October 1884; *vide* G. Rs Nos. 620, dated 16th February 1884, and 3571, dated 4th November 1884.)†

59. The limit of Rs. 10 to the purchase of articles of European manufacture in the local market does not apply to expenditure from the contract grant (G. R. No. 1663, dated 9th May 1884.)

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* *Vide* G. R., P. W. D., No. 267 A.-1035, dated 1st July 1892.

† *Vide* also Article 98 (*k*), Civil Account Code.

60. Articles of European manufacture should not be purchased from the local market, but obtained on indent from the Superintendent of Stationery. (G. R. No. 2202, dated 15th June 1882.)

61. Government officers in Aden are authorized to purchase articles of petty supply of European manufacture required by them from the local market. (G. R. No. 3935, dated 16th October 1882.)

62. The Superintendent of Stationery, Bombay, should obtain the previous sanction of Government before purchasing in the local market any article of European manufacture exceeding Rs. 10 in value.

As a special case the Principal of the College of Science, Poona, is authorized to purchase European stores locally without the previous sanction of Government, up to a maximum of Rs. 500 a year.

(G. I., F. & C., No. 1879, dated 10th July 1885; *vide* G. R. No. 2248, dated 6th August 1885.)

63. The Accountant General should pass charges incurred by the Separate Department on account of candles. (G. R. No. 1849, dated 17th May 1882.)

64. Matches which cannot be kept with safety in large quantities, and which are liable to be spoiled by damp, may be purchased as they are required in the local market, preference being given to those of Indian manufacture which may be procurable, if they are of a suitable quality. (G. R. No. 4013, dated 20th October 1882.)

65. Having regard to the principles laid down in the Resolution of the Government of India in the Home Department, No. 20-1406—19, dated 22nd September 1882, for regulating the action of Government in this country in the matter of jail manufactures, no relaxation of the rules relative to the procedure to be observed in procuring stores of European manufacture appears to be necessary in the case of articles required for jail factories. The rules in question do not contemplate a general sanction being given to the purchase of petty articles of European manufacture in the local market by particular departments, but require that special sanction of the Local Government shall be obtained in *each* case in which it is desired to make such purchases. (G. I., F. & C., No. 4439, dated 20th October 1882; *vide* G. R. No. 4558, dated 28th November 1882.)

66. The Photozincographic Office at Poona may obtain European and American stores, books, &c., direct from Europe or America, provided that the value of the stores thus obtained does not exceed Rs. 75 a month on an average of the whole year. Under this order stores of the value of Rs. 900 may be purchased in any one year without the separate sanction of Government. The sanction of Government should be obtained for charges in excess of that sum. (S. of S. No. 103, Finl., dated 22nd March 1877; *vide* G. Rs. Nos. 2670, dated 11th June 1877,

1638, dated 13th May 1879, and 3479, dated 19th December 1885.*)

67. Articles of European manufacture required for the Kánara Saw-mills should be annually indented for from England in the usual manner with the exception of belting which may be purchased locally. (G. R., R. D., No. 5503, dated 14th August 1888.)

68. The general rules regarding the purchase of stores of European manufacture need not be held to apply to seeds, which may be obtained direct, whether from Europe or elsewhere, without the intervention of the India Office. (G. I., F. & C., No. 3636, dated 28th July 1890; *vide* G. R. No. 2741, dated 16th August 1890.)

69. Chubb's locks should not be purchased in the local markets, but obtained through the Stationery Office and included in the general stationery indent.

The attention of heads of offices is drawn to the Resolutions noted in the margin, which direct the use of country locks for all ordinary purposes, and they are informed that the above order is not intended to interfere in any way with the existing rules on the subject of country locks.

No. 2023, dated 2nd June 1883.
„ 4629, dated 24th December 1883.
„ 3397, dated 16th October 1884.
„ 1763, dated 21st June 1886.
„ 1957, dated 9th May 1892.

(G. I., F. & C., No. 4075-S. R., dated 18th September 1893; *vide* G. Rs. Nos. 3426, dated 3rd October 1893, and 4468, dated 19th December 1893.)†

70. Sub-treasuries in which it may be found necessary to keep balances in excess of one lákh of rupees should be supplied with Chubb's locks through the Superintendent of Stationery in accordance with the orders of the Government of India conveyed in Government Resolution No. 3426, dated 3rd October 1893. (G. R. No. 4146, dated 6th December 1895.)

71. Secretariat Departments and heads of offices are authorized to obtain from the Agent of the Pioneer Lock Works, North-Western Provinces, locks at the following prices :—

Description.	2″	2½″	3″	3½″	4″	REMARKS.
4 Lever	1/14	2/6	3/4	5	...	Per each.
4 „ Locket	2/4	2/12	3/10	5/8	...	„
Galvanised	1/14	2/6	3/4	4/4	5/8	„
„ Locket	...	...	3/8	...	...	„

(G. R. No. 1558, dated 14th May 1895.)

* The Survey and Settlement Commissioner reported in his memorandum No. 2175, dated 21st November 1885, that the Superintendent, Photozincographic Office, had been enjoined not to obtain European stores direct without the special sanction of the Commissioner in each case, and that the periodical examination by the Commissioner of the monthly expenditure returns of that office was a sufficient safeguard against the authority given to the Superintendent being abused.

† *Vide* also paragraph 44 of the Accountant-General's Circular regarding contingent charges.

72. As a general rule, in the few cases where it is impossible to forward stores direct to an officer, and an agent at an intermediate station is required, the Huzúr Deputy Collector—or at stations where a Deputy Collector is not located, the Mámlatdár—should be employed as the forwarding agent. (G. R. No. 148, dated 15th January 1883.)

73. Stores intended for officers whose head-quarters are located at Bombay and Kárwár as well as for those who have not a branch office at either of these ports, should be sent through the Collector of Customs at the former, and the Port Officer at the latter station. (G. R. No. 2957, dated 13th August 1883.)

Note.—These orders do not supersede the arrangement under which boxes and parcels from the Government Central Press for officers at Kárwár and Dhárwár are sent to the care of the Deputy Collector, Kárwár: *vide* G. R., G. D., No. 3165, dated 30th August 1883.

74. Stores indented for from England by officers in Sind will be forwarded direct to Karáchi to the care of the Collector of Customs at that port, and those indented for by each officer will be packed separately. (G. R. No. 2858, dated 4th August 1883; and S. of S. No. 18, Finl., dated 11th October 1883; *vide* G. R. No. 4101, dated 15th November 1883.)

75. In all indents for Police stores for Sind, the quantity for each district should be entered separately with the address of the Superintendent of Police of the district. (G. R. No. 2858, dated 4th August 1883, and G. M., J. D., No. 5630, dated 16th idem.)

76. It is desirable in order to avoid possible expense for dock rent, &c., as well as delay in obtaining possession of packages intended for the India Office and despatched from Bombay, that advice for their despatch should be received before their arrival. In every case, therefore, timely advices should be sent to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, S. E. (S. of S. No. 28, dated 6th December 1883; *vide* G. R. No. 148, dated 14th January 1884.)

77. As the steamers of the P. and O. Steam Navigation Company proceed direct to London and no longer touch at Southampton, the clearance of all packages forwarded from India by this route is now effected by the Store Department of the India Office. Advices of the packages, in the form of manifest papers, should therefore be forwarded to the Superintendent, India Store Depôt, Belvedere Road, Lambeth, S. E. Each package should be distinctly marked with a number, which should be shown in the 'manifest paper' or 'advice,' and in the 'lists of packet' forwarded to the India Office. (S. of S. No. 16, Finl., dated 9th March 1882; *vide* G. R. No. 1632, dated 3rd May 1882.)

78. As a rule, the vessels of the British Indian Steam Navigation Company, who are under contract

with Government for the conveyance of the mails and Government stores, should alone be employed for the conveyance of Government stores by steam vessels from port to port in India otherwise than by a Government vessel; and whenever a steamer not belonging either to Government or to British Indian Steam Navigation Company is employed, a report should be submitted to the Government of India in the Financial Department with the reasons for such deviation. Any grounds of complaint against the Company should be reported, but the Company should not be deprived of the legitimate support of the Government.

This Resolution does not apply to stores which can be more economically, and without any injurious delay, shipped by sailing vessel.

(G. I., F. & C., Nos. 1404, dated 7th July 1876, and 2966, dated 30th September 1880; *vide* G. Rs. Nos. 3040, dated 22nd July 1876, and 3763, dated 22nd October 1880.)

79. The agency of the Commissariat Department need not be employed for sending the opium required for the supply of British depôts and Native Chiefs from Bombay to its destination. The Mámlatdárs of Chálisgaon, Sholápur and Vengurla, the Treasury Officers at Poona and Karáchi, and the Port Officer, Kárwár, are appointed forwarding agents at their respective stations. (G. R. No. 148, dated 15th January 1883.)

80. In all cases in which stores are supplied in India for the use of Her Majesty's Imperial Government, a percentage for departmental expenses should be added to the rates charged for the articles supplied. In the case of stores supplied to the Admiralty, the rates laid down in Lord Salisbury's Despatch to the Government of India, No. 517 *,

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* "* * * * * * the Lords Commissioners of the Admiralty and the Secretary of State for India in Council have come to an agreement respecting the rates of percentage to be mutually chargeable on the naval stores supplied and the services rendered to and by the Admiralty and the Government of India. * * * * * *.

"2. The several points agreed to are as follows:—

(1) That in order to cover the fair proportion of establishment and contingent outlay for dockyard labour and materials, 10 per cent. shall be charged in addition to the actual disbursements.

(2) That for victualling, yard labour, and materials, $2\frac{1}{2}$ per cent. shall be charged in addition to actual disbursements.

(3) That 10 per cent. shall be charged in addition to the actual cost of coals.

(4) That on supplies obtained from or work done by contractors or otherwise specifically for the Government of India, or for the Indian Troopships, no percentage shall be charged on the actual cost price.

(5) That similar arrangements shall apply to naval stores and labour supplied in India to Her Majesty's Government.

* * * *."

(S. of S. No. 517, Finl., dated 14th October 1875; *vide* G. Rs., M. D., Nos. 210, dated 17th February 1876, and 1069, dated 28th February 1883.)

Finl., dated 14th October 1875, should invariably be followed. In all other cases the rate should be 5 per cent. The claims on account of stores supplied to Her Majesty's Imperial Government should be drawn up in such a manner as to show separately the amount claimable on account of the value of the stores and the account charged for departmental expenses. (S. of S. No. 59, Finl., dated 14th September 1882; *vide* G. R. No. 4514, dated 24th November 1882.)

81. The following report by Dr. Macnamara, Examiner of Medical Stores in the Stores Department of the India Office, regarding the necessity for great caution in the purchase of drugs, to which special attention was drawn by the Secretary of State in his Despatch No. 213, dated 26th July 1883, was forwarded to all Departments of the Secretariat and to all heads of offices for information and guidance:—

* * * * * *

"My very extensive official dealings with the London drug market during the past seven years has convinced me that as regards no kind of stores can there be greater necessity for caution in the purchase than that of drugs. The range of prices for almost every drug and preparation is immense, and corresponds with as great a range of quality, with the degree of care exercised in making the preparations, and with purity or otherwise of the ingredients. I very much fear that if the purchase of drugs be left to local committees necessarily ignorant of the ways of the trade, they may be tempted by low prices to purchase almost worthless drugs, or even if paying fair prices will very probably have drugs of poor quality foisted on them. Nor is it an answer to this objection that the drugs will be inspected by the medical officers in charge of the dispensaries, for not one medical officer in a hundred is educated to distinguish good from bad drugs; and if he has the training, it will not be of much use to him unless he has also a laboratory and a museum of standard samples to aid him in his examination. The following is an example which has come to my knowledge of the practices by which a dispensary committee may be victimised. Not long since one of the leading firms in London received from a Calcutta (Native) firm of druggists an order for one thousand ounce bottles of citrate of iron and cinchonidine, with the provision that the bottles were to be labelled 'Citrate of iron and quinine' (the two preparations can be distinguished only by a chemical expert, and the price of one is about one-third that of the other); the London firm refused to label as required, and the result was the withdrawal of the order. The preparation in question must have been needed for supply to dispensaries. No firm could possibly need such a supply for its

own dispensing, or would think of keeping a stock of the drug, as it is very apt to spoil, and the medicine is not a domestic one. I am satisfied it was required for the supply of public or private dispensaries.

"Another reason which appears to me to militate against the local purchase of medical stores is that a very large class of preparations, such as tinctures and liniments, ought unquestionably to be prepared under official superintendence, not only because being very bulky the cost of importing them would be great, and because they can be made, as in Government medical stores in India, at prices vastly cheaper than those at which they can be brought, but because it is impossible for any one, short of experiment on the living subject, to decide whether they have been carefully manufactured from pure materials.

"I think I may find another reason against the change in the method of drug supply in the fact that the plant of the Government depôts in India has lately been considerably increased by the addition of machinery, and that the cost of the outturn will, of course, increase if supplies are obtained from other sources."

(G. R. No. 3991, dated 6th November 1883.)

82. All packages for Baghdád, whether sent as freight or by parcel post, should be consigned and addressed to Her Britannic Majesty's Consul-General at Baghdád and should be marked 'On Her Majesty's Service' and sealed with the Government seal. (G. I., F. & C., No. 2818, dated 16th August 1884; *vide* G. R. No. 2950, dated 3rd September 1884.)

83. The seal to be used under the above orders is the official seal of the office or department despatching stores. (G. R. No. 3385, dated 16th October 1884.)

84. By Government Resolution No. 1323, dated 20th March 1876, civil officers were directed to forward to the Accountant General annual and quinquennial returns of valuable ordnance and other stores and movable property in their charge to enable that officer to exercise audit and check over such stores. The Government of India having desired that such returns should be submitted to the proper administrative officers instead of to the Accountant General as hitherto, the following rules are prescribed for the guidance of officers in preparing and submitting the returns in future:—

I.—All articles acquired by purchrse or otherwise except articles of petty value not exceeding Re. 1 should be duly entered in the following return:—

1	2	3	4	5	6	7	8	9
Number of articles.	Name and description of articles.	Authority under which received.	Date of receipt.	Cost.	Authority for sale or transfer or disposal otherwise.	Amount realized.	Amount written off.	Remarks.

II.—Elephants in the custody of civil officers should also be included in the return.

III.—No article for the audit of which independent arrangements already exist, *e.g.*, books, stores supplied for consumption (such as stationery), stamps, opium, and other stores supplied for sale, should be entered in the return.

IV.—In the column of "remarks" note should be made of surplus articles or articles which have fallen out of use, so that they may, if necessary, be transferred to other departments needing them or be sold if not so required, before they depreciate in value.

V.—Nothing should be written off the return without the sanction of the Head of the Department. In the case of the Revenue and Police Departments, however, District Collectors and the Inspector-General of Police, respectively, may be authorized to write off articles, the cost of which does not exceed Rs. 100.

VI.—Each officer should submit the return to the Head of his Department, and the latter should submit the return for his own office to the Department of Government to which he is subordinate or in the case of officers in Sind to the Commissioner of that Province. The Heads of the Secretariat Departments, with the exception of the Public Works Department, should exercise the necessary check over stores in their offices.

VII.—A complete return should be submitted every fifth year, a memorandum showing increase or decrease being submitted annually.

2. The form of return should be printed and kept in stock at the Central Press as a standard form.

3. The Administrator General need not render the returns of stores, &c., required by the foregoing orders.

(G. Rs. Nos. 1906, dated 21st July 1887, and 1202, dated 22nd March 1889.)

85. The District Judges and the Inspector-General of Prisons are authorized to write off the returns of valuable ordnance and other stores and moveable property articles the cost of which does

not exceed Rs. 10. (G. R. No. 2559, dated 16th September 1887.)

86. Superintendents of Police are authorized to write off from their dead-stock such articles as become unserviceable, the original cost of which does not exceed Rs. 10. (G. R. No. 4043, dated 12th October 1892.)

87. In the rare cases in which elephants are kept up merely for conveyance of baggage, such elephants should ordinarily be obtained from the Commissariat Department through the Military Department. If there are any departments immediately under the Government of India which keep elephants for conveyance of baggage, they should be retained only upon the responsibility of the Military Department, which is best able, through the Commissariat Department, to judge whether it is in any case good economy to keep such elephants. Failing this check, a full report justificatory of the measure must be obtained and considered in each case by the Administrative Department before it is submitted to the Financial Department for final orders. (G. I., F. D., No. 2040, dated 13th April 1877; *vide* G. R. No. 2025, dated 23rd idem.)

88. Government will cease to furnish medicines, &c., from their stores to Native States. There is now a large market in Bombay where every drug required can be obtained without difficulty. (G. R., R. D., No. 6261, dated 19th October 1877.)

89. Having created bodies such as Port Trusts with duties which involve distinct obligations and responsibilities, it is on the whole desirable that they should be left to carry out their own arrangements, including the supply of materials from England, subject to the general powers of control which the Acts of the Local Legislatures may confer on the Government. It is, however, desirable in all such cases that publicity should be given to their proceedings, which should be regularly recorded, and that periodical reports should be rendered to show how their duties are performed. In the event of agents being appointed in England, it may also be desirable that the instructions given as to the system of inviting tenders and so forth should be communicated to the Local Government.

Subject to these conditions Port Trusts and similar corporations should be allowed to make their own arrangements for the supply of stores, unless they should at any time be expending Government revenues on behalf of Government, or the Government should in any special case in which it may advance to them funds for particular works, think proper to make a condition on the subject.

(S. of S. No. 33, dated 23rd June 1887; *vide* G. R. No. 2046, dated 29th June 1888.)

90. It is expedient that a system of inviting tenders for materials required for all important

works, or for the supply of plant, &c., should, as far is possible, be followed by all public bodies; and it as also desirable that, in the annual report of the public body concerned, a brief statement of the extent to which during the year the system has been followed should be included. (G. I., H. D., No. 174, dated 10th May 1888; *vide* G. R. No. 2046, dated 29th June 1888.)

91. The Accountant General may accept the debits which may be raised in the accounts of the Military Department against the Civil Department for supply of stores. (G. R. No. 4119, dated 3rd December 1895.)

Note.—The subject "Stores" has now been transferred from the Financial to the General Department of the Secretariat (*vide* G. R., F. D., No. 4324, dated 16th September 1899).